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A VINDICATION OF THE *Conduct of the* MINISTRY.

THE Scheme of the Exciſe on Wine and Tobacco, being entirely dropp'd by the Miniſtry for the Advantage of Peace, we are not to write, at preſent, on that Subject, but only in Vindication of the Miniſter in the ſaid Scheme, from which the principal Motives of Blame, imputed to him, were drawn; and altho' the Scheme was explained by the

the Miniſtry, as alſo by the oppoſite Party, after a very ſenſible Manner, that the Nation might be thoroughly inſtructed of its true Motives; notwithſtanding the Confuſion, and different Interpretations, which a great Number of Writers have brought in, ſometimes with Appearances of defending the Miniſtry, ſometimes of the oppoſite Party, they either deſtroyed entirely the true Motives and Conſequences of the ſaid Scheme, or turned them into metaphorical Meanings, or directly contrary to their own: Therefore, I ſhall begin to canvaſs over again, as ſuccinctly as poſſible, the Motives, and the Objections, for and againſt the ſaid Scheme, becauſe it was that occaſioned all the Grievances.

The Scheme in Queſtion was only this; *To change the Method, hitherto practiſed, of collecting the Duties*

Duties laid on Wine and Tobacco in Great Britain.

This Propoſal proceeded from Three Motives, as appears by what has been publiſhed on this Occaſion.

The firſt was, *The Intereſt of the Nation.*

The Second, *The Abuſes and Frauds committed, by Reaſon the preſent Method is not ſufficient to prevent them.*

The Third is, *The Obligation the Government lies under, to prevent, by an effectual Remedy, an Irregularity, advantageous only to a few diſhoneſt Men, and of great Detriment to the Nation.* This is what the Propoſer of the Scheme intended.

The Miniſtry thought it neceſſary, for the Intereſt of the Kingdom, to lay on this, and other Duties, in order to defray the neceſſary Charges of the Kingdom, both

both at home and abroad; to maintain and protect the Liberty of its Commerce, its Rights and Privileges, and to ſecure itſelf from the dangerous Attempts of the neighbouring Powers, and keep them within the Bounds of their lawful Rights: The Miniſtry, I ſay, thought fit, for theſe juſt and neceſſary Ends, to lay on theſe Taxes; and being farther convinced, that the Exigencies of the State had been increaſed by unforeſeen Accidents and Events, therefore it was become neceſſary to have Recourſe, not only to extraordinary Land Taxes, but alſo to conſiderable Loans, which are now very burthenſome to the Nation.

Now the Miniſtry aſſert, That if the late Scheme, propoſed to collect the Duties on Wine and Tobacco, was uſed with all the Equity the Law requires, it would enable the Government to lay aſide

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the Land Tax intirely, and alſo partly to diſcharge the National Debt by a yearly Payment of Part of its Capital; by which Means the Intereſts the Nation now pays would be conſiderably leſſened.

The Frauds which are committed in different Ways, and which it has not hitherto been poſſible to prevent, have pointed out the Neceſſity of a Remedy. Some of theſe Frauds are *General* and others *Private*.

The *General Frauds* on Tobacco are committed after it has been Exported out of *England*, and the Drawback allowed; then it is privately brought back again and landed, whereby the Government is defrauded of the whole Duty. This is done with Veſſels of about eighteen or twenty Tonns Burden, which bring it back from *Holland*, and other Places that it had been Exported to; and it is certain, that

by the great Precautions theſe People uſe, who carry on this ſmuggling Trade, not one out of twenty of theſe Veſſels is taken.

The *Private Frauds* committed on Tobacco, are done by the ſmall Weights they make uſe of to weigh it when it is Imported, and according to which, the Merchant pays the Duty: But when it is to be Exported, they get it weighed with great Weights; by which Means the Crown becomes lyable to the Difference of the Weight, and ſo payeth a much greater Sum in Drawbacks, than what the Duty amounted to which it had received.

But another Fraud which ('tis ſaid) is viſibly committed, is, that the Merchant Imports his Tobacco into the Kingdom extremely preſs'd, and lighten'd of its Weight, by the ſuppreſſing of Part of its natural Subſtance, occaſioned by the Force of the Preſſure; and they

Export

Export it moiſtened and wet, to give it the greater Weight, and by that Addition to get a greater Drawback.

The Fraud practiſed on Wines is of two Sorts; the firſt and moſt conſiderable is by the vaſt Quantities of Wines Imported in the Kingdom, by Veſſels of about eighteen or twenty Tonns Burthen, which come all along the Coaſts of this Iſland during the whole Courſe of the Year, but eſpecially in the Winter; and the ſaid Wines are put on Shore in the Night time, and immediately carried farther into the Country.

A ſecond kind of Fraud is known to the whole Town; and it is by a Compoſition that is made of ſeveral Ingredients, the *Juice of Elder Grains*, *Wild Mulberries*, and *Cyder*, which ſell to the Vintners at a third or fourth Part cheaper than Wine ſells at; and they, in their

Retail, ſell it mix'd with Wine, for real Wine, as many People complain they do, and eſpecially the Wine Merchants.

I have expoſed this Fact here, ſuch as it is really ſaid to be, and the Propoſer ſays they amount to the Loſs of no leſs than 4 or 500,000 Pounds *Sterling per Ann.* to the Profit of thoſe who adulterate the Wines, and to the Detriment of the State.

The third Motive is the abſolute and indiſpenſable Obligation the Government, and the Nation, lies under to remedy Abuſes as hurtful to the State, and to every one in particular, as they are blameable for their Injuſtice, and their different Iniquities. Theſe are then the Reaſons which ſeem to have determined the propoſing to alter the preſent Method of collecting theſe Duties (as being inſufficient) into a new one capable

of

of ſuppreſſing and preventing Abuſes and Frauds.

The oppoſite Party were for rejecting this Propoſition for different Reaſons, taken from *the Law of Nations*, which I ſhall mention with all the Circumſtances that attend them; but it will be proper, before I enter upon them, to know what is the Quality of the Propoſer, his Functions, and his Duty; and thoſe of his Oppoſers, and the different Intereſts of each of them.

The Propoſer is a Miniſter of State, and Firſt Lord of the Treaſury, who, in that Quality, is indiſpenſibly obliged to have an Eye upon, and prevent the embezzling and waſting of the National Revenues; and not only ſo, but he muſt preſerve them as a ſacred Truſt committed to his Care, in Conjunction with the other Lords of the Treaſury, to provide for the

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Emergencies and Security of the Nation; ſo that he being well aſſured of the Waſting and Loſs of Part of theſe Revenues, by the Frauds that are committed, he can neither tolerate nor ſuffer them, but he muſt be guilty of a criminal Prevarication, and alſo become reſponſible to God, and Men, for the Prejudice thereby done to the Nation; ſo that his principal Duty, and his own Honour, oblige him to find out a Remedy that may put a Stop to, or prevent theſe Sorts of Miſdemeanors: That is what he intended to do by putting this new Scheme in Practice, which he propoſed as the only ſure Means for the obtaining that End; and this is what we deſign to examine.

The oppoſite Party ſeems to be compoſed of *Vintners* and *Tobaconiſts*, either of *London*, or of about fourteen Burroughs that ſend Members

bers to Parliament, and theſe have been joined by the City Members.

The Truth is, as appears by the Pamphlets and Writings publiſhed on both Sides, that this Party is protected by Perſons of Diſtinction. The Political Writers inſinuate this by their bitter and injurious Expreſſions; ſo that it may be ſaid, this Body is compoſed of three Branches. It is needleſs to enlarge on the Difference of their particular Intereſts; I ſhall only ſay that the firſt is bent on preſerving the preſent Method for their own Intereſt: The ſecond is bent on the ſame Deſign from the Fears that have been inſtilled into them; and the third alſo, through a Spirit of Contradiction.

The Writers, on both Sides, own the Reality of the Frauds; the Merchants themſelves do not deny it; ſo it ſhall hereafter be taken for granted.

Before

Before I enlarge on the Opponents Reaſons, I ſhall mention here (that I may omit nothing) a preliminary Objection alledged by one of their Writers, which deſerves our Attention.

He ſaid, *Where's the Need of altering the preſent Method into a new one? Frauds are committed only by the Unfaithfulneſs of the Cuſtom-Houſe Officers; you need but change them, and put faithful ones in their Room, and thereby you will have no Need of altering the Method of collecting the Duties!*

To this I anſwer, That this Expedient is not ſufficient, and could only remedy the leſſer Part of the Frauds on Tobacco, and not the greateſt, nor thoſe Frauds committed on the Wine, but only on the weighing of the Tobacco when it is Entered, which is done by the ſmall Weights. That's all the Benefit that could be expected from

from thoſe uncorruptible Officers; but for the main of the Fraud on Tobacco or Wine, by Means of the Importation that is made by the ſmuggling Veſſels on the Coaſt, loaded with theſe Commodities from different Places, and which are landed in the Night Time, is ſo vaſt and conſiderable a Fraud, that the Detriment it does to the State is incredible: It is this which the Cuſtom-Houſe Officers, were they twenty times more numerous than they are, could not prevent, how diligent and faithful ſoever they were; nor could the Cuſtom-Houſe Barges, or Veſſels, be of great Uſe, ſo great are the Precautions of the Smugglers, and their Aſſociates on Shore.

People may judge, from former Experiences, what is done now-a-days in this Commerce of Iniquity!

About four Years ago the Priſons in *London* were full of Smugglers; the Law was then very ſevere againſt them: When they were taken in the Fact, they were impriſoned till they had payed a conſiderable Fine, their Ships and Cargoes were condemned; yet this rigorous Proceeding did not hinder their Ships and Veſſels from covering the Seas, and hovering round our Coaſts, only for this Reaſon, that there was not one in twenty of them taken; which Number, at preſent, is certainly far greater, their Goods being now only confiſcated, and not their Perſons.

The Buſineſs now is to examine whether the Method which was propoſed to collect theſe Revenues would anſwer the Ends: That is, Whether it can remedy and prevent all Kinds of Smuggling and Frauds, and whether any other Method could

could produce this good Effect as certainly as this can.

It was propoſed to collect, by Way of *Exciſe*, the Duties on Wines and Tobacco, as the Duties on Malt and Beer are now actually collected.

Every candid Man muſt agree ('tis ſaid) that it is the only Way to collect them, with Equity, on Wine and Tobacco, and to prevent Smuggling and Fraud.

That it is the only Means to prevent Smuggling, by Reaſon the Smugglers, who bring thoſe Wares to our Coaſts with theſe Veſſels, will find no Buyers, becauſe of the Surveying at the Merchant's Ware-Houſes, Cellars, *&c.* and by Reaſon of the informing of thoſe Wares, when in private Perſon's Hands, the Smugglers being thereby obliged to take their Goods home again, the Buyers and Sellers ſhall be obliged to forſake this

Commerce, and fair Trading will revive again.

The ſame Thing will happen with Reſpect to thoſe who brew adulterated Liquors; the Retailers will buy none of it, becauſe they muſt be obliged to pay the Duty for this drugg'd Stuff as regularly and fully as if it was true and real Wine.

Yet, a more weighty Reaſon is, that then they could ſell no Liquors as Wine, without a Permit from the Cuſtom-Houſe; nor could the Retailers buy it unleſs they declared the Seller: By this Means the Brewers of theſe Compoſitions muſt forbear to make them, and the Nation, nor the Publick, could no longer be cheated; whence we muſt conclude, that this Method is the only one capable to remedy theſe Abuſes.

This Principle, and the Neceſſity there is to redreſs Abuſes of this

this Conſequence, being once admitted, what Objection can there be in accepting this Method, if it is not in other Reſpects contrary to the Liberties and Privileges of the Nation?

It is certain, with Reſpect to Vintners and Tobacconiſts, that the Survey that was to be made once in two or three Days, or more or leſs frequently, according to the Character of the Merchant, will give them a little more Trouble than they have now, when there is no ſuch Viſitation. But what does this Viſit amount to? Why, only to this;

The Merchant keeps, or ought to keep, a particular Regiſter Book, wherein all the Merchandizes that were liable to pay theſe Duties were entered; the Officer was to examine this Book to prove the Stock and Sale of them, and was to write them in his Book, that the Duties

ties might have been payed. This is done in a Minute, and then the Officer goes away. What harm could this have done to the honeſt Merchant? Why, none at all, if his Books are regular: None then but the unfair Trader can dread it, becauſe he can conceal none of the Goods in his Houſe by Permit, and that what is brought there in a clandeſtine Manner muſt be eaſily diſcovered: But let him trade fairly, and he will find the Benefit of it; for inſtead of this trifling Viſit, or Search (which, however, is abſolutely neceſſary) he will reap infinite Advantages by it, as I ſhall ſhew in the Sequel.

Some People have endeavoured to give this Search a moſt rediculous Extenſion, ſaying, *It was to be made by Night, as well as by Day*, which is very falſe, as appears from the Practice; for theſe Searches are made in the Day-time, after

after which the Merchant is not obliged to open his Cellar, nor Ware-Houſe, again.

Laſtly, what can the Vintners and Tobacconiſts complain of, when they are in no worſe Caſe than the Brewers, Maltſters, *&c.* whoſe Tranquility, or Fortune, are not diſturbed nor aggrieved by theſe Searches? Nay, further, as theſe Duties cannot be fully levied but in this Manner, the Intereſt of the Nation ought to be preferred to the ſmall Inconveniencies of a few private Perſons; and it were abſurd to think otherwiſe, the rather becauſe, with the moſt Part of thoſe that complain, theſe pretended Inconveniencies are only a Pretence to prevent the Diſcovery of their prohibited and ſecret Commerce.

Their Topicks for oppoſing the new Method conſiſted, Firſt, *In that they dreaded* (knowing the Expe-

Experience of Excise Laws) *an Extension of these Laws to other Merchandizes.*

Secondly, *That this Extension must have been prejudicial to Trade, either by lessening the Consumption of such Merchandizes as would be liable to the Excise, or by exposing the fair Trader to frequent and arbitrary Searrches of the Officers, and to the Determination of Commissioners, who may be turned out at Pleasure, and from whose Decision there is no Appeal.*

Thirdly, *That the Extension of these Laws must necessarily have increased the Number of Officers, and their Power, which is inconsistent with the Principles of Liberty, on which our happy Constitution is founded, and must also deprive the* English *Subjects of some of these valuable Privileges which have hitherto distinguished them from those of the neighbouring Nations.*

Fourthly,

Fourthly, The laſt Objection is, *That the daily Viſits of the Exciſe Officers muſt have been detrimental to the Merchants, becauſe they may thereby take Cognizance of the Secrets of their Trade, and take Advantage from that Knowledge to the Merchant's Prejudice.*

Theſe are the moſt conſiderable Allegations of the Opponents, and are alſo the Subſtance of their Grievances.

To the firſt Objection it was anſwered, That the Term of Extenſion of the Exciſe Laws is not applicable to the preſent Caſe, becauſe it preſuppoſes either a new Law of Exciſe, which certain Goods, or Merchandizes, ſhall be liable to, or that ſome new Burthen will be added to the Law already eſtabliſhed. This is not at all the Caſe, but only to change the preſent inſufficient Method into a new one capable to recover

the Duties due to the State, by Way of Exciſe, which is the only effectual Method to obtain theſe Ends, and which adds nothing to the Duty of Import ſettled by Law on the ſaid Merchandizes.

A Diſtinction ought to be made between the Law itſelf, and the Execution of that Law: The Law which laid the Duty on the Importation of Wine and Tobacco, remains wholly as it was; the Duty is in no-wiſe altered nor increaſed: Now, as the Bill only relates to the Execution of it, howſoever it is executed (provided it be done with Equity) it can, in no Senſe, be conceived, or underſtood, under the Term of Extenſion, or of a new Law.

To which we add, That this Method was in no-wiſe prohibited by any of the Laws of this Realm, and that it was the only ſure one for the Good of the State, and of the

the Nation, and the moſt equitable and advantageous for the fair Merchant.

It was the moſt ſure, becauſe the Duties of the State would have been regularly paid, at the ſame Time that the Sale of the Goods was to be made, and that the Abuſes in general would have ceaſed.

It was the moſt equitable, becauſe the Merchant, or Vendor, was not obliged to pay the Duty, but in Proportion to his Sale, and a ſmall Duty on entring his Goods; whereas, by the preſent Method, he is obliged to pay the whole Duty on the Entry, which is very conſiderable, eſpecially on the Wines, which often turns ſour, and ſpoils in his Ware-Houſe, whereby the Merchant not only loſes his Purchaſe Money and his Charges, but alſo the Duty of Import, which he paid at the Cuſtom-

Houſe, in which the preſent Method is too ſevere: How many Wine Merchants have been ruined by this? Whereas, by the new Method, as the Merchant was only obliged to pay in Proportion to his Conſumption, if his Wines ſhould happen to ſpoil, he was exempted from paying the Duty of Import. Whence we conclude, That the preſent Method is very hurtful to the State, and to the Traders, and that the new one would have been very advantageous to both.

This Method alone was capable of remedying theſe Abuſes, becauſe by the Searches and Permit of the Goods, it would have fixed the Duties of the State, it would have hindered the Retailers from buying of the Smuggler, or Runer, and theſe finding no Vent for their runed, or ſophiſticated Goods, would have ceaſed to run or make any; and by this Means, this

Scheme

Scheme would have anſwered all the happy Ends, and been a Remedy for all theſe Evils.

The ſecond Objection of the oppoſing Party, which ſaid, *That this Extenſion would be prejudicial to Trade, by leſſening the Conſumption of the exciſed Commodities.* It contains four Heads.

We have already anſwered, that as, in our Opinion, that Extenſion does not exiſt, that Expreſſion could not be admitted.

The firſt of theſe Heads (may be anſwered) is a Doubt proceeding from an imaginary Fear, contrary to Reaſon and Evidence; the contrary being proved by the Exemption from paying the Duties of Import, and by being diſpenſed from the Riſque of paying the Duties of Wines that ſhall happen to ſpoil in the Merchant's Hands, which being very advantageous (as has been ſaid) gives the Merchants

ſuch

ſuch Eaſe, as will infallibly increaſe the Number and Extent of their Commerce.

Secondly, With Reſpect to the Wine, the compoſed Liquors ceaſing, its Conſumption will be much greater, and the Retail more conſiderable; that follows in Courſe.

As for the Conſumption of Tobacco, it muſt be of the ſame Advantage to the Merchant, at leaſt, as that of the Wine, and this Trade of greater Extent abroad, beauſe of the Exemption of the Duties of Import.

With Reſpect to the Officer's Search, which is the ſecond Head the fair Trader will be liable to,

The Anſwer is, That Taxes being abſolutely neceſſary for the Support of every Government, there muſt alſo be Officers to collect them, otherwiſe the Laws would be of no Effect, and the

Nation

Nation without Supplies; and it is for that Reaſon, that Cuſtom-houſe Officers are appointed to collect the Duties of Import, and the Officers of Exciſe to receive the Duties of ſuch Goods and Commodities which are vended and conſumed within the Realm: But the Power of the latter is neither of greater Extent, nor more abſolute within their Diſtricts than that of the former. The Cuſtom-Houſe Officer has Power to viſit, ſearch, rummage, and open all the Cupbords, Trunks, or Lurking Places of a Ship, before any Thing can be taken or landed out of it. In the Laws of Exciſe, the Merchant, whoſe Commodities are liable to this Law, muſt put them in a certain Place which the Exciſe Officer is impowered to ſearch, in the ſame Manner as the Cuſtom-houſe Officer, can viſit a Ship; the Retailer, or Merchant of Commodities

dities liable to the Exciſe, is ſubject to Penalties, in Caſe he delivers or gives in falſe Accompts. The Trader is liable to the ſame Penalties in Caſe of fraudulent Entries: The Ship is the Merchant's Warehouſe; the Shop or Cellar is that of the Vendor or Retailer: So that by this new Method, there is no Manner of additional Charge laid on the fair Trader more than in the old one; and there is no other Difference in it, but that it will prevent the Abuſes committed to the Prejudice of the Nation.

It is anſwered to the third Head concerning the judicial Determination of the Commiſſioners, and the Privilege of being tried by Juries.

That the greateſt Privilege of *Engliſhmen*, in the Adminiſtration of Juſtice, was to be tried by impartial and upright Judges: That it

it is true, that the Trials by Jurymen are always conformable to Equity ; but, nevertheleſs, the Legiſlature thought fit, with Reſpect to Taxes, to wave the uſual Method, to the End that Controverſies that ſhould ariſe on Account of the ſaid Taxes, might be ſooner determined, and without Charges. The ſole Motive for this Method was, the Advantage of the Subjects themſelves.

The Succeſs of this Method, can be proved by the numerous Examples we have of the Taxes on Lands, Windows, and thoſe made in Favour of the Church, the Poor, for mending the Highways and Bridges ; for the Wages of Workmen and Servants ; to ſettle the Small-Tithes between the Clergy and their Pariſhioners, and others of that Kind, which fall under the Cognizance of a Juſtice of Peace, or muſt be decided by

the Commiſſioners thereto appointed, or by the Juſtices of Peace, at the Quarter-Seſſions.

Now this Method is ſo juſt, and ſo neceſſary, that in one of theſe Caſes, *viz.* that of ſmall Tithes, wherein the Vicars have their Option to plead in the Court of *Exchequer*, there have been above a thouſand Law Suits in a very few Years; and ſeveral of the Parties choſe rather to give up their Rights, and pay what was demanded, than go on with their Law Suits, becauſe of the great Expence and Trouble they muſt farther have been expoſed to; ſo that the moſt favourable Method for the Subject, is that in which Juſtice is ſpeedily adminiſtred, and without Charge, as by Commiſſioners, where the Parties have equally Satisfaction, as they have from the Juries; and are not liable to loſe ſuch a vaſt deal of Time, nor be

at

at ſo great Charges, as they muſt neceſſarily be at, in the ordinary Courſe of a Law Suit.

This Difference of Juriſdiction did turn intirely to the Advantage of the Subjects. Whether by what has been now demonſtrated, or becauſe the Commiſſioners are empowered to leſſen the Fines, and which they always impoſe proportionably to the Abilities of the Tranſgreſſor, and not to the Crime. Inſtead of that, Juries are obliged to condemn the Criminal to the Penalty inflicted by the Laws, without any Alleviation: And it muſt alſo be granted, that ſcarce any have been choſe to fill theſe Poſts, but Men of Capacity, and well worthy thereof, by their Integrity and good Character. It is alſo for this Reaſon, and the ſudden Diſcharge of the Parties before them, that they have the Power to judge theſe ſmall Matters without Appeal.

In Reſpect to the laſt Point, in which the Opponants alledge, that *this Method would encreaſe the Number and Power of Exciſe Officers, which is contrary to the Liberties of the Subjects.*

It is anſwered, that the neceſſary addition'd Officers, would not exceed an *Hundred and fifty* for the whole Kingdom, and the City of *London*, and ſome Clerks and Ware-Houſe-Keepers. That ſuch a ſmall Encreaſe could not perplex the Nation, nor infringe its Privileges. That, as it was abſolutely neceſſary to have Officers to collect the Duties of the State, no ſmaller Number could be taken to collect ſuch as are laid on theſe Commodities through the whole Iſland; that every one muſt know that thoſe Officers being paid by the Nation, they muſt reſpect the Merchants whom the Duty of their Office obliges them to viſit. That their Behaviour towards the Brewers,

ers, Malsters, Distillers, &c. is a sensible Proof of these Truths. That these Officers are well assured, that if they committed any Insult in the Discharge of their Office, they must be severely punished, and turned out of their Posts. Thus this Objection, far from having any Foundation, is opposite to their own Principles, because this Nation (as all others) being unable to maintain their Rights, Privileges and Prerogatives, unless it be by receiving the Duties of the State, laid on it for that Purpose; the Officers who procure the Receipt of the said Duties, do, consequently, contribute to maintain these Advantages, in which they find their own Interest (being *Englishmen)* instead of being an Obstruction to them.

The last Objection of the Opponent's is, *That the Visits of the Excise*

Exciſe Officers will, in other Reſpects, be of great Prejudice to them, becauſe theſe Officers may take Cognizance of their Trade to their Prejudice.

To this it is anſwered, That the Duty of theſe Officers gives them no Inſpection over the Commerce, or Correſpondencies, of the Merchants, any farther than with Regard to the Commodities of the Stock or Conſumption of theſe Goods, to recover the Duties of the ſaid Wines and Tobacco, which is done upon the examining of a particular Regiſtring-Book, which the Merchant, or Vendor, keeps on purpoſe for that End, and is diſtinct from his Journals, or Caſh-Book, which he is not obliged to ſhew to the Officers: Thus their Power being reſtrained in this Manner, that Fear, which is the Motive of the Objection, is without any Foundation.

Laſtly,

Laſtly, it has been ſaid, beſides, in Favour of the Opponents, That the Myſtery of the Wine and Tobacco Trade was known to every one, ſeeing it conſiſts only in Buying and Selling; that, indeed, it is with them, as with other Merchants, who can Enter nothing regularly without declaring it to the Cuſtom-Houſe, and that this is the chief Matter, tho' it is of no great Conſequence, as is very evident.

The Exciſe Officer was ſtill of leſs Conſequence, with Reſpect to the fair Trader, none but the Smuggler had Reaſon to fear, in Caſe he did continue his Frauds; for by this new Method (if he had forbore his Smuggling) far from receiving any Prejudice by it, he would, on the contrary, reap great Advantages from it, as has been ſhewed before.

It is eaſy to know, by examining every Objection with its Anſwer,

ſwer, whether it is juſt, and if the Means the Oppoſers make uſe of, are not Pretexts rather than Reaſons: Nevertheleſs, to render the Queſtion perfectly obvious, I reduce it to three Propoſitions, which contain the Objections of both Parties.

The Firſt is, *Whether the ancient Method was inſufficient?*

The Second is, *Whether the new one was ſufficient, and if any other could be ſufficient?*

The Third is, *Whether it was contrary to the Liberties of the Nation?*

Theſe three Propoſitions contain three Principles, which are the Foundation of them.

The Firſt is, *That the Duty we are ſpeaking of, is laid on for the Support of the Nation.*

The Second is, *The Neceſſity there is to collect the ſaid Duty.*

The Third is, *The Embezzlement that is made of this Duty, by Fraud and*

and Artifice, to the Detriment of the Nation.

Theſe Three indiſputable Principles being laid down, the indiſpenſible Obligation of the Miniſter, and the Wiſdom of Government, did require him to correct theſe Abuſes, and to ſuppreſs the Uſe and Practice of them, with infinite Care and Attention, for two Reaſons that admit of no Reply.

The firſt is, That Malverſations of this Conſequence hurt the State, either with Reſpect to the preſent Relief of the Nation, or to the future Emergencies, which are yet unknown, for want of Opportunities, which, however, may happen very ſoon.

The ſecond Reaſon is, That by tolerating theſe Sorts of Abuſes, thoſe who commit them grow bolder, and encreaſe them; and thoſe who are not uſed to them,

will attempt to venture and defraud like the firſt; and the Revenues of the State being thus expoſed to Plunder, there always reſults very pernicious Events from it, and dangerous Abuſes, moſt difficult to be amended. Therefore the Government, by a wholeſome Policy, ought to remedy theſe Abuſes, in their Infancy, as much as poſſible; and the Nation ought to deſire it, as it muſt be the Source of all their Advantages and Tranquillity; ſo that if the preſent Method of collecting the Duties is inſufficient, there is an indiſpenſible Neceſſity to remedy that Inſufficiency by a new one, unleſs we would oppoſe the moſt eſſential Intereſt of the Nation.

Now, it cannot be denied, without Partiality, that the preſent Method is inſufficient; for it is impoſſible for the Officers of the Cuſtoms to prevent the ſmuggling

of

of Wine and Tobacco, which is done by Night on the Coaſt, by the Smugglers Veſſels that are contrived on purpoſe for ſuch a clandeſtine Trade, nor the compoſing of the ſophiſticated Liquors that are made, how faithful and diligent ſoever they be; by reaſon of the Precautions and Meaſures of thoſe who drive that fraudulent Trade, as alſo theſe of their Aſſociates and Abetters, who remain here on Shore: Nor could the Cuſtom-Houſe Veſſels prevent it, tho' they were in far greater Number. The certain Experience we have quoted of former Frauds on the ſame Subject, demonſtrate it evidently; and it would be a Folly to pretend to find out a Remedy by the preſent Method. There are, beſides, a Number of Frauds committed by different Arts, which the preſent Method cannot remedy, as will be more fully demonſtrated hereafter.

The ſecond Propoſition is, *That the new Method is ſufficient*, which I ſhall prove.

The great Deſign of the Smuggler (who having received his Drawback on Tobacco, or has a Mind to defraud the Nation of the Duties, his Wines, or Brandy, are liable to pay) is to ſell his Goods wholeſale: In order to this, he applies to ſeveral Retailers or Vendors, to whom he ſells his whole Cargo, that he may go preſently back, and return with a freſh one. Theſe Vendors having bought a Cargo, carry it immediately from the Coaſt, and then retail it to the Publick: So that to ſtop this Fraud, you muſt ſuppreſs the Source of it; and there is no Way to do it, but by hindering the Retailer from buying, and that cannot be done, but in ſearching his Stock; whereby it will follow, that the Retailer being afraid

fraid to buy, the Smuggler will be obliged to leave off his fraudulent Import.

But ſome may ſay, If the Smuggler does not ſell to Retailers, he may ſell to private Perſons. That is what cannot be, becauſe private Perſons taking only as much as may ſerve their Families, the Sale would take up ſo long a while, that the Smuggler muſt infallibly be detected: Nay, this laſt Caſe is merely impoſſible, becauſe the Smugglers who come on the Coaſt, never land their Commodities till they have ſold them, either on Board, or by Samples carried on Shore; this is poſitive Matter of Fact. Therefore it muſt be concluded, that the preſent Method is inſufficient, and that the new one is the ſole, and only one, that can remedy theſe Abuſes.

The

The third Propoſition is, *Whether the new Method was contrary to the Liberties and Privileges of the Nation* ? And that is the main Point.

Naturally ſpeaking, it is demonſtrable, that it was only contrary to the Liberties, and unlawful Privileges of the Smugglers, and that it had no other Deſign than to preſerve thoſe of the Nation ; for could any one ſay (unleſs he had a Mind to be taken for a Madman) that an Addition of an hundred and fifty Officers in *England* could be able to diſtreſs the Nation ? Even tho' there were five hundred, nay, a Thouſand more ; to ſay they could do it, would be an Abſurdity that would ſhock any judicious Perſon!

But what is more ſurpriſing, is, to ſee that theſe Stratagems have ſeduced, not only a ſmall Number of the Nation, but alſo many

ny of Rank and Quality have been caught like Birds in a Snare.

It is, notwithſtanding, from this Scheme, the oppoſite Party draw all the ſuppoſed Motives of their Grievances ; for all foregoing Pretexts they had laid hold of againſt the Miniſtry, were looked on as inſolid, and therefore neglected, which is alſo a Reaſon for my centring on the exact Detale of the ſame Scheme ; thereby to conſider whether the Blame imputed to the Miniſtry be juſt or not.

The extraordinary and violent Cauſes which were indirectly inſinuated againſt the Miniſtry, were either the Miniſters proper Intereſt, or that of ſome particular Perſon ; or the Intention of deſtroying the Privileges of the Nation ; ſome, or all theſe, ſay they, were the Motives of bringing in the Scheme. Now let us argue a little hereupon.

As

As to what concerns the private Intereſt of a Miniſter, or of any one elſe whoſoever, the Lords of the Treaſury are accountable; it is they who diſpenſe the Receipts for the Remittances made by the Receivers, conſequently the Augmentation the Scheme would have produced, could not have been turned to the Miniſter's private Profit, nor to that of any particular Perſon; ſo this firſt Argument cannot take Place.

As to the ſecond, *viz.* The Deſign of deſtroying the Privileges; What Reſemblance has this to Truth? There's not one but muſt be ſenſible he extravagates, if he ſhould think that an hundred and fifty Exciſe Officers could have troubled, much leſs deſtroyed, the Privileges of Millions of Perſons, naturally bold and couragious, which a formidable Army would not ſo eaſily effectuate.

There

There is yet another Reaſon renders the Argument entirely ridiculous, which is, That the Miniſtry, as well as the whole Government, cannot hurt the Liberties and Privileges of the Nation, without hurting themſelves and their Poſterity, the Laws being common to all the Subjects, and executed equally againſt all; ſo that when they mind the Good of the Nation, they mind their own proper Good, and when its Hurt, their own Deſtruction. Can any rational Man then think they deſigned to hurt themſelves? That's gaieſt Reaſon,

Now let us lay aſide theſe Imaginations, and come to real Facts, which might naturally ſeem to have occaſioned the Project now in queſtion.

The firſt was the Prejudice the Nation ſuffered by the Frauds, which run away with a great Part

of its Revenue: Now, I aſk, if it was incumbent on the Miniſtry to remedy this? None but will agree to it, it being a Duty its Charge impoſes on it; and, beſides, the Tenderneſs it owes for the Good of the Nation, Juſtice and Honour engage it: Now, the Motive of that Project being ſo advantageous for the Nation, and ſo equitable in itſelf, the Conduct of the Miniſtry could not have been more laudable, nor more meritorious.

It remains to be conſidered, If, in Truth and Reality, the Execution of that Project would have been hurtful to the Nation.

Sometimes it happens, that, altho' a Miniſter were never ſo careful, ſo well-meaning, ſo able and experienced, that the Events of his Deſigns may not always chance to anſwer his Ends; or it may happen, that the Execution of them produces Effects he did not at all foreſee,

foreſee, or ſo much as think on; and for both theſe Events he is certainly excuſable, if he directly applies a Remedy, becauſe the greateſt Man is not infallible.

But as to the Project in queſtion, as all its Events are known, it is very eaſy to form a Judgment of them; for which Cauſe I won't repeat the all-ſufficient Reaſons above-mentioned, which every one may recollect; and what ought to decide it entirely, is, the Example we have before our Eyes of the Manner of collecting theſe Duties, that are liable at preſent to the Exciſe, and which are of pretty long ſtanding; where the Merchants, who pay theſe Duties, no ways complain of the Proceeding of the Officers; neither does the Publick complain of the Form of collecting them, from which this undeniable Conſequence follows, *viz.* That thoſe who were to be

ſettled for collecting the Duties on Wine and Tobacco, not acting but according to the ſame Law, neither Merchant nor Publick would have been more troubled than at preſent: None who will be at the Pains to reflect, but will agree to this; ſo that the Exciſe, far from being any ways troubleſome to the Nation, was, on the contrary, advantangeous to it.

Now, notwithſtanding the Wiſdom of the Project, and the Advantage it was to the Nation, the Miniſtry was content to drop it, when he found that one Part of the Nation ſeemed to be uneaſy, and oppoſed it; for which Cauſe the Houſe was deſired that the Deciſion of it might be remitted to Vacation Time, only that there might be no more Queſtions about it: So the Motive of dropping it cannot be attributed but to the Miniſtry's Attachment to the Country, which made

made it prefer the Tranquility and Peace of thoſe who were allarmed, before the Prejudice that Fraud occaſioned, conſidering, juſtly, that Unity in the Country was preferable to the Remedy of Fraud, notwithſtanding the inconteſtible Neceſſity of applying a Remedy to the latter.

But, perchance, the Enemies, accuſtomed now to turn ever thing to the Miniſtry's Diſadvantage, will ſay, It is not the Love the Miniſtry has for the Country, it was Fear was the Reaſon of dropping it: But that's what no Man, of good Senſe, can give Ear to, becauſe the Nation is too much refined, and Juſtice too rigorous, for any criminal Enterprize to take Place; ſo the Miniſter, for theſe Reaſons, as well as on Account of his natural Stedfaſtneſs, had no Occaſion for theſe childiſh Fears, proper only for timid Souls.

And

And altho' the dropping of the Project was an Action which ought to have gained both Love and Reſpect to the Miniſter, yet his Enemies, forgetful of both Truth and Juſtice, which ought to be the Objects of every Man's Actions, made ridiculous Trophies of Victory, either with Deſign to inſult him perſonally, or to encourage thoſe who had been ſeduced by their artificial Talents, or with Deſign to ſeduce others.

Here the oppoſite Party demonſtrates, to the Life, its Character and Intentions, for had it objected againſt the Project, thinking it diſadvantageous, why did it inſult the Miniſtry when they dropped it? And why did it kindle anew, in all publick Writings, what was extinguiſhed? Is that for the Good of the Nation, as they always inſinuate? No, that's directly contrary to Reaſon; for the Good of the

the Nation consists in Peace, and the Conservation of its Privileges: And as the Excise was supposed to hurt both these (which, however, is false) when it was dropped, the opposite Party ought to have been contented, having attained to the Height of their Wishes; What was the Meaning then of this extravagant Proceeding? No other, but to irritate the Minds, by making Use of the Term of the Project of Excise, as of an Instrument proper to provocate Dissention, and entertain continual Division, and perpetual Jangling, in the Bosom of the Nation; behold what their only Object was; for the Project of the Excise, as well as the dropping of it, was their least Concern, notwithstanding the great Rumour they made about it.

Let only that Project of Excise be impartially considered, the Cause which brought it on, the

Conduct

Conduct of the Miniſter in propoſing it, and, finally, all that paſſed till it was dropped, every where you ſhall find, Juſtice, and the Good of the Nation, the Principles they acted by. Reflect only on the Motives of dropping the Project, there you'll find every where Greatneſs of Thought, Tenderneſs and Good-Nature, all cloſely accompanied by Juſtice, becauſe the Peace and Tranquility of the Nation was preferable to the ſuppreſſing of Fraud: The more curious Men ſhall endeavour to fathom this Subject, the more they ſhall find the Miniſter Praiſeworthy.

The oppoſite Party, ſo much accuſtomed to contradict and condemn all Deciſions of the Government, did alſo cry out loudly againſt the Continuation of the Duty on Salt.

Now,

Now, to understand rightly the Justice of continuing that Duty, must be considered the forced Necessity the State lies under of collecting Sums to supply the extraordinary Charges, which the present Situation of the Affairs of *Europe* indispensibly require, for maintaining the Glory and Good of the Nation: And as these Charges could never have been supplied but by Taxes; finding, therefore, a Duty on Salt, which, for just Causes, had been before imposed, and was very regularly and orderly collected; this Collection was found to be legal and convenient to be continued, for two Reasons: The First, *Because that Duty is payed universally over the whole Nation*, and, *that it costs but little to every one in particular*; which are two Things every wise Government ought most to mind, when obliged to impose, or con-

tinue Taxes. Nevertheleſs, the oppoſite Party is pleaſed to charge that prudent Deciſion, in the very Circumſtances now related, of Injuſtice; and would have prefered the borrowing of Sums, in order to increaſe the Debt of the Nation, only with Deſign to bring it in Diſcredit: Behold what their View was, *viz. To have the Pleaſure of condemning, with juſt Title, the Conduct of the Government.*

In fine, The Pretext, in general, of the oppoſite Party is, That the Tax confines the Liberty of the Salters, in the Collection, and their Number being conſiderable, the Conſequence of it proves hurtful to the Nation.

But this does neither deſerve minding, becauſe the Receivers of this Duty being accountable to the Lords of the Treaſury, and they again to the Government, the Duty

is

is collected with Exactneſs, ſo that no Favour can be had to any; for this ſubſiſting, no Compliance is to be expected at the Hands of the Salters: On the contrary, they ought to be oppoſite to the Miniſtry, becauſe that Collection, which deprives them of the Duty they are obliged to pay, engages them to Sentiments of Revenge, and by theſe Means, to join the Intereſt of the oppoſite Party, which is almoſt but natural; for Experience teaches us, that all the Taxes, over the whole Nation, upon the People, far from begetting Creatures to the Government, produces but Malcontents, and frequently open Enemies. It is true, the Neceſſity of impoſing of Taxes is troubleſome, yet, ſo very neceſſary, that without it no State could ever ſubſiſt.

It was by theſe above-mentioned laudable Maxims, that one of

of the oppoſite Party compoſed, lately, a Pamphlet, Entitled, *A Review of the Project of the Exciſe; by Way of Inſtruction to the Repreſenters, and Repreſentatives, in the next Election.* But, as it is eaſy, for clear-ſighted Men, to diſtinguiſh good Deſigns from bad, they will find here enough to guard themſelves againſt Cunning and Artifice.

F I N I S.

ERRATA.

Page 12. *Line* 4. for the Wine Merchant, *read* the fair-dealing Wine Merchant.

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